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JUL 17 2006

TRANSMIT FORM (to be used for all correspondence	TAL		Application Number Filing Date	August 18, 2003	
FORM					
(to be used for all correspondence			First Named Inventor	Takahiro KUME et al.	
	(to be used for all correspondence after initial filing)			1772	
			Group Art Unit	A. A. Chevalier	
			Examiner Name		
Total Number of Pages in This Subn	nission	8	Attorney Docket Number	742158-8	
104		ENCLOSU	RES (check all that apply)	After Allowance Communication to Group	
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Amendment / Reply			ing-related Papers	Proprietary Information	
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Response to Missing Parts/ Incomplete Application Response to Missing Parts under 37 CFR 1.52 or 1.53		required or credit any overpayments to Deposit Account No. 19-2380 for the above identified docket number.			
			PLICANT, ATTORNEY,	OR AGEN	
Firm	John F. Guay (Reg. No. 47,248)				
or Individual name	Nixon Peabody LLP 401 9th Street, N.W.				
	Suite 900				
	Washington, D.C. 20004-2128				
Signature Xohn H					
Date	July 17, 2006				
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July 17, 2006 Date Signature Lynette E. James Typed or printed name					

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Docket No.: 742158-8

NO. 7571 P. 2/8

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:)	Confirmation No.: 2447
)	
Takahiro KUME et al.	,	Group Art Unit: 1772
Serial No.: 10/642,280	```	Examiner: A. A. Chevalier
Filed: August 18, 2003	,	
For: POLISHING SHEET AND POLISHING WORK METHOD)	Dated: July 17, 2006

AMENDMENT

MAIL STOP AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed April 18, 2006, please amend the aboveidentified patent application as follows.

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

Remarks begin on page 6 of this paper.